

# TAX RESIDENCY AND ENTITY SELF-CERTIFICATION FORM



The legislation on the exchange of financial account information in tax matters FATCA (Foreign Account Tax Compliance Act) and CRS/DAC2 (Common Reporting Standard) requires banks to request information on customers' tax residency and tax identification numbers (part 1). In addition, a company (hereinafter called an Entity) must also be classified (part 2) according to the definitions in those regulations.

Completing this form is mandatory for new customers. Existing customers who are asked to complete the form and fail to do so may be considered reportable. Please consult your tax adviser if you are in doubt about how to complete the form.

Please see pages 6-7 for definitions.

## Account holder information

Legal name of Entity	Corporate Identity no.
Address	

## Part 1 - Tax residency

### 1a Entity's country of tax residency and Tax Identification Number (TIN)

Country where Entity is tax resident	TIN, if different from Corporate Identity No.
Additional country where the Entity is tax resident	Foreign TIN or equivalent
Additional country where the Entity is tax resident	Foreign TIN or equivalent

### 1b Is your entity/organisation resident for tax purposes in the US? Yes No

If 'yes', your entity/organisation must complete section 1c or 1d
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### 1c Is your entity/organisation a Specified US Person? Yes No

If 'yes', you must provide your US Tax Identification Number (EIN/TIN)	
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### 1d Is your entity/organisation a Non-Specified US Person?

Non-Specified US Persons are entities that are non-reportable for FATCA purposes, for example US retirement funds, US government entities, or the like.
If your entity/organisation is a Non-Specified US Person, please state the reason in the following field:

Please see page 7 for definitions or contact your local tax adviser in case of doubt

## Part 2 - Entity classification

The Entity must be classified. Only one option can apply; please tick the applicable box in one of the three sections 2a, 2b or 2c. The definitions can be found on pages 6-7. Please read them carefully before ticking the applicable box.

### 2a Financial Institutions.

The entity is an Investment Entity located in a Non-CRS Participating Jurisdiction and managed by another Financial Institution. Please complete part 3 - Controlling Persons and then proceed to part 4 - Signing.
<input type="checkbox"/>

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The Entity is a Depository or Custodial Institution, a Specified Insurance Company or a Financial Institution other than the above. Please state the GIIN (Global Intermediary Identification Number), if one has been obtained. Please proceed to part 4 - Signing.	GIIN
If Sponsored entity, name of Sponsor	If Sponsored entity, GIIN of Sponsor
If unable to provide a GIIN, please tick the reason why your organisation does not have a GIIN:	It is a Participating Financial Institution in an IGA Partner Jurisdiction and has not yet obtained a GIIN
	It is a Financial Institution that intends to apply for a GIIN but has not yet applied or has not yet received it
	It is an Exempt Beneficial Owner (i.e. an international organisation)
	It is a Certified Deemed Compliant Financial Institution (i.e. a registered charity)
	It is an Owner Documented Financial Institution
	It is a Non-Participating Foreign Financial Institution
	Other (please state):

## 2b Active Non-Financial Entities

The entity is, or is related to, a listed Active Non-Financial Entity, whose stock is regularly traded on an established securities market. Please proceed to part 4 - Signing.

The Entity is an Active Non-Financial Entity for which at least 50% of gross income in the previous calendar year was generated through the sale of goods or services. Please proceed to part 4 - Signing.

The Entity is an Active Non-Financial Entity such as a Governmental or Municipal Entity, an International Organisation, a Central Bank, or an Entity wholly-owned by one or more of the foregoing (that is, an exempt beneficial owner). Please proceed to part 4 - Signing.

The Entity is an Active Non-Financial Entity other than one of the above; please see the definitions on page 6-7. Please proceed to part 4 - Signing.

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## 2c Passive Non-Financial Entities

The Entity is a Passive Non-Financial Entity. The Entity is neither a Financial Institution nor an Active Non-Financial Entity. Please complete part 3 - Controlling Persons and then proceed to part 4 - Signing.

**Note: If the Entity's classification differs under the UK Crown Dependencies/Gibraltar Intergovernmental Agreements, please state the alternative classification:**

UK-CD/Gibraltar Classification:

### Direct Reporting NFFE

	If the Entity is a Direct Reporting NFFE please provide the Entity's GIIN or the GIIN of the Entity's sponsoring entity and the name of the sponsoring entity:
GIIN:	
	Please tick this box to confirm that the sponsoring entity has agreed with the entity identified above

## Part 3 - Controlling Persons/Beneficial Owners

Please complete only if the Entity is i) a Passive Non-Financial Entity or ii) an Investment Entity in a Non-CRS Participating Jurisdiction managed by another Financial Institution.

Please see page 7 for the definition of a Controlling Person/Beneficial Owner and then complete the information on each Controlling Person.

If there are more than three, please add further persons on a separate sheet and attach it to this form.

Name	Date and place of birth
Address	
<b>US citizenship/tax residency</b> The Controlling person either is a US citizen or otherwise tax residence in the USA.    Yes    No    US TIN:	
Country of tax residence (other than US)	TIN, if none is obtained, please provide a reason
Secondary country of tax residence (if applicable)	TIN, if none is obtained, please provide a reason
Controlling person in the capacity of <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> Exercising control through other means, <input type="checkbox"/> CEO or equivalent, <input type="checkbox"/> Member of Board of Directors, or <input type="checkbox"/> Executive Board Member.	
In case of a trust or equivalent, Controlling Person in the capacity of: <input type="checkbox"/> Settlor, <input type="checkbox"/> Trustee, <input type="checkbox"/> Protector, <input type="checkbox"/> Beneficiary or <input type="checkbox"/> Other	

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Name	Date and place of birth
Address	
<b>US citizenship/tax residency</b> The Controlling person either is a US citizen or otherwise tax residence in the USA. <input type="checkbox"/> Yes <input type="checkbox"/> No US TIN: _____	
Country of tax residence (other than US)	TIN, if none is obtained, please provide a reason
Secondary country of tax residence (if applicable)	TIN, if none is obtained, please provide a reason
Controlling person in the capacity of <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> Exercising control through other means, <input type="checkbox"/> CEO or equivalent, <input type="checkbox"/> Member of Board of Directors, or <input type="checkbox"/> Executive Board Member.	
In case of a trust or equivalent, Controlling Person in the capacity of: <input type="checkbox"/> Settlor, <input type="checkbox"/> Trustee, <input type="checkbox"/> Protector, <input type="checkbox"/> Beneficiary or <input type="checkbox"/> Other _____	

Name	Date and place of birth
Address	
<b>US citizenship/tax residency</b> The Controlling person either is a US citizen or otherwise tax residence in the USA. <input type="checkbox"/> Yes <input type="checkbox"/> No US TIN: _____	
Country of tax residence (other than US)	TIN, if none is obtained, please provide a reason
Secondary country of tax residence (if applicable)	TIN, if none is obtained, please provide a reason
Controlling person in the capacity of <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> Exercising control through other means, <input type="checkbox"/> CEO or equivalent, <input type="checkbox"/> Member of Board of Directors, or <input type="checkbox"/> Executive Board Member.	
In case of a trust or equivalent, Controlling Person in the capacity of: <input type="checkbox"/> Settlor, <input type="checkbox"/> Trustee, <input type="checkbox"/> Protector, <input type="checkbox"/> Beneficiary or <input type="checkbox"/> Other _____	

Name	Date and place of birth
Address	
<b>US citizenship/tax residency</b> The Controlling person either is a US citizen or otherwise tax residence in the USA. <input type="checkbox"/> Yes <input type="checkbox"/> No US TIN: _____	
Country of tax residence (other than US)	TIN, if none is obtained, please provide a reason
Secondary country of tax residence (if applicable)	TIN, if none is obtained, please provide a reason
Controlling person in the capacity of <input type="checkbox"/> >25% ownership or voting rights, <input type="checkbox"/> Exercising control through other means, <input type="checkbox"/> CEO or equivalent, <input type="checkbox"/> Member of Board of Directors, or <input type="checkbox"/> Executive Board Member.	
In case of a trust or equivalent, Controlling Person in the capacity of: <input type="checkbox"/> Settlor, <input type="checkbox"/> Trustee, <input type="checkbox"/> Protector, <input type="checkbox"/> Beneficiary or <input type="checkbox"/> Other _____	

[In the event of more Controlling Persons, please reuse this page for additional Persons]

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**Part 4 - Signing**

I hereby solemnly declare and certify that all information provided in this form is correct and that I will inform Danske Bank of any changes within 30 days of a change occurring.

I am aware of the criminal liability for making a false statement.

**Signature(s)**

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Name in capital letters (authorised signatory/signatories in accordance with company's signing rules)

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Place and date

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Signature

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Name in capital letters (authorised signatory/signatories in accordance with company's signing rules)

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Place and date

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Signature

## Entity

An Entity is defined as a legal person or legal arrangement, for example a corporation, partnership, trust or foundation.

## Financial Institution

A Financial Institution is defined as a Depository Institution, a Custodial Institution, a Specified Insurance Company or and Investment Entity.

The term Depository Institution means any Entity that accepts deposits in the ordinary course of its banking or similar business.

The term Custodial Institution means any Entity that holds, as a substantial portion of its business, financial assets for the account of others. This applies if the Entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20% of the Entity's gross income during the shorter of (i) the three-year period ending on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made or (ii) the period during which the Entity has been in existence.

The term Specified Insurance Company means an Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a cash value insurance contract or an annuity contract.

The term Investment Entity means an Entity that primarily (more than 50% of income) conducts as a business, or is managed by an Entity that conducts as a business, one or more of the following activities or operations on behalf of a customer:

- Trading in securities or other financial instruments
- Individual and collective portfolio management

or otherwise invests, administers or manages assets on behalf of other persons.

## GIIN

The Global Intermediary Identification Number (GIIN) is an identification number issued by the Internal Revenue Service to Financial Institutions (including Sponsoring Entities) for the purpose of identifying their registration with the IRS under FATCA.

## Sponsored Entity

An Entity is a Sponsored Entity if another Entity, a Sponsoring Entity, fulfils the FATCA reporting obligations on behalf of the Sponsored Entity.

## Active Non-Financial Entity

An Active Non-Financial Entity (Active NFE) is defined as an Entity that is not a Financial Institution and meets at least one of the following criteria:

- **Income from the sale of goods and services** More than 50% of the Entity's gross income for the previous calendar year or corresponding reporting period consists of income from business operations, that is, less than 50% is passive income (for example dividends, interest, royalties, etc. or income from the sale of assets that generate such income). In addition, less than 50% of the Entity's assets are held to generate passive income.
- **Listed company** The stock of the Entity is regularly traded on an established securities market, or the Entity is a related Entity of an Entity whose stock is regularly traded on an established securities market. An Entity is a related Entity of another Entity if the Entity either controls the other Entity or the two Entities are under common control. Control includes direct and indirect ownership of more than 50% of the votes and value of an Entity.
- **Holding company** Substantially all (80% or more) of the activities of the Entity consist of holding the outstanding stock of and<sup>1</sup>/or<sup>2</sup> providing financing and services to one or more subsidiaries that engage in trade or business other than the business of a Financial Institution.

A holding company does not qualify as an Active NFE if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in the companies as capital assets for investment purposes.

- **Start-up company** The Entity is not yet operating a business and has no prior operation history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution. This exception will not apply 24 months after the date of the initial organisation of the Entity.
- **Corporate Treasury** The Entity engages primarily in (more than 50% of the income derives from) financing and hedging transactions with or for related Entities that are not Financial Institutions. The Entity does not qualify as a Corporate Treasury entity if it provides these services to non-related Entities.

<sup>1</sup> In the case of Denmark and Norway

<sup>2</sup> In the case of Finland and Sweden

- **Liquidation and bankruptcy** – The Entity has not been a Financial Institution for the past five years and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in business other than that of a Financial Institution.
- **Non-Profit** – The Entity is a Non-Profit Organisation, for example a tax-exempt charity organisation, tax-exempt non-profit organisation or tax-exempt religious community.
- **Governmental bodies** – The Entity is a government, a political subdivision of such government or a public body performing a function of such government or a political subdivision thereof, or an Entity wholly-owned by one or more of the foregoing.

## Passive Non-Financial Entity

A Passive non-Financial Entity (Passive NFE) is defined as an Entity, which is neither a Financial Institution nor an Active Non-Financial Entity.

## Controlling Person/Beneficial owner

A Controlling Person is defined as a natural person who owns or exercises ultimate control in any of the following ways:

- 1) Natural person who has a certain percentage of ownership interest or voting rights (more than 25%). Where no natural person exercises control through ownership or voting rights, a Controlling Person is defined as a;
- 2) Natural person exercising control through other means (for example the right to appoint or remove senior management). Where no natural person exercises control through other means, a Controlling Person is defined as
- 3) Senior management. Senior management is defined differently in the Nordic countries and the following applies:

Denmark: Executive Board as stated in a trade register or similar  
Norway: CEO and Board of Directors  
Finland: CEO or equivalent  
Sweden: CEO or equivalent

In case of a trust, a Controlling Person means the settlor(s), the trustee(s), the protector(s), the beneficiary(ies) or class(es) of beneficiaries and any other person(s) exercising ultimate effective control over the trust. For foundations and other legal arrangements similar to those of a trust, the term Controlling Person means person(s) in equivalent or similar positions as those of a trust.

In relation to foundations, associations and other self-governing institutions, the Board of Directors would generally be considered to be Senior Management. In private equity funds, hedge funds or similar entities, the general partners or similar natural persons would generally be regarded as persons exercising control.

## Direct Reporting NFFE

A Direct Reporting NFFE is treated as an Exempt Beneficial Owner. It is required to register with the IRS to acquire a Global Intermediary Identification Number (GIIN), and report directly to the IRS certain information about its direct or indirect substantial US owners.

## Non-CRS Participating Jurisdictions

Jurisdictions which do not participate in the automatic exchange of financial information are referred to as Non-CRS Participating Jurisdictions. Please note that the US is a Non-CRS Participating Jurisdiction. More information can be obtained from the tax authorities.

## Disclaimer

Please note that the definitions in this form are intended to cover all four Nordic countries. Local deviations in legislation exist and we advise you to consult an external adviser.

## Non-Specified Person

Non-Specified US Persons are entities that are non-reportable for FATCA purposes, despite being a US Person or Entity.

The definition applies to the following types:

- i. US Publicly Traded Corporation; OR
- ii. US Affiliate of Publicly Traded Corporation; OR
- iii. US s501(a) Organisation; OR
- iv. US Government; OR
- v. US State; OR
- vi. US Real Estate Investment Trust; OR
- vii. US Regulated Investment Company; OR
- viii. US Common Trust Fund; OR
- ix. US Tax Exempt Trust (s644(c), or s49479(a)(1)); OR
- x. US Securities, Commodities, Derivative Dealer; OR
- xi. US Broker; OR
- xii. US Tax Exempt Trust (s403(b), or s457(g))